

113TH CONGRESS  
2D SESSION

# H. R. 2530

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## AN ACT

To improve transparency and efficiency with respect to audits  
and communications between taxpayers and the Internal  
Revenue Service.

1       *Be it enacted by the Senate and House of Representa-*  
2   *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2       This Act may be cited as the “Taxpayer Trans-  
3   parency and Efficient Audit Act”.

4 **SEC. 2. DEADLINE FOR RESPONSES TO TAXPAYER COR-**  
5 **RESPONDENCE.**

6       Not later than 30 days after receiving any written  
7   correspondence from a taxpayer, the Internal Revenue  
8   Service shall provide a substantive written response. For  
9   purposes of the preceding sentence, an acknowledgment  
10   letter shall not be treated as a substantive response.

11 **SEC. 3. TAXPAYER NOTIFICATION OF DISCLOSURES BY IRS**  
12 **OF TAXPAYER INFORMATION.**

13       (a) IN GENERAL.—Not later than 30 days after dis-  
14   closing any taxpayer information to any agency or instru-  
15   mentality of Federal, State, or local government, the In-  
16   ternal Revenue Service shall provide a written notification  
17   to the taxpayer describing—

- 18           (1) the information disclosed,  
19           (2) to whom it was disclosed, and  
20           (3) the date of disclosure.

21       (b) EXCEPTION.—Subsection (a) shall not apply if  
22   the Secretary of the Treasury, or the Secretary’s designee,  
23   determines that such notification would be detrimental to  
24   an ongoing criminal investigation or pose a risk to na-  
25   tional security.

1 **SEC. 4. DEADLINE FOR CONCLUSION OF AUDITS OF INDIVIDUAL TAXPAYERS.**  
2

3 If any audit of a tax return of an individual by the  
4 Internal Revenue Service is not concluded before the end  
5 of the 1-year period beginning on the date of the initiation  
6 of such audit, the Internal Revenue Service shall provide  
7 the taxpayer a written letter explaining why such audit  
8 has taken more than 1 year to complete.

9 **SEC. 5. NO ADDITIONAL FUNDS AUTHORIZED.**

10 No additional funds are authorized to carry out the  
11 requirements of this Act. Such requirements shall be carried out using amounts otherwise authorized or appropriated.  
13

Passed the House of Representatives February 25,  
2014.

Attest:

*Clerk.*

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